ANNUAL REPORT
1999

Kings
County
Region
Solid
Waste
Commission

COMMISSION MEMBERS

1999

Chairperson – Wendy Alcorn- Village of Norton
Vice Chairperson – Brian Roulston – Local Service District
Treasurer - Tim Wilson - Town of Sussex
Secretary - Jim McCrea - Local Service District
Member – Jack Lynch - Village of Sussex Corner
Member – Eileen Stapleford – Local Service District
Member - Morris Chown - Local Service District

PAST COMMISSIONERS

Roy Pope Sr.
Susan Tyler
Sterling Edling
John Booth
Lev Crowe
Jim Olive

102-01273/

INTRODUCTION

The mission of the Kings County Region Solid Waste Commission is to provide for the efficient, economical and environmentally friendly disposal of all solid waste, excepting only waste prohibited by the terms and conditions of the Commission's Waste Management Permit, to promote "Reduce, Re-Use and Recycle" as a means of effective waste management, and to educate the general public in this regard, in the Kings County Region.

Much has happened in the area of waste management in Southern New Brunswick over the past several years. Kings County was decided in two, with the Western portion assigned to the Fundy Region and the Eastern part designated as the "Kings County Region."

The Kings County Region Solid Waste Commission was formed in June 1994. It was preceded by a Provisional Committee, formed in the early 1980's to plan and recommend a solid waste management strategy for the Municipalities of Sussex, Sussex Corner and Norton as well as the unincorporated areas which include the Parishes of Cardwell, Sussex, Upham and Waterford. This Kings County Region was one of twelve areas designated by the Government of New Brunswick as a Waste Management Region.

The Provisional Committee went through several years of studying the various environmental effects of incineration versus sanitary landfill, and having chosen the landfill option, trying to locate a suitable site. In 1992/93 their final recommendation was to form a Solid Waste Commission to establish a state of the art Transfer Station to collect and transfer our solid waste to the Berry Mill's Sanitary Landfill site.

The Commission, having decided to look to the private sector, issued a "Call for Proposals" in October, 1994 to design, finance, construct and operate a solid waste transfer station for a fifteen or twenty year period.

Several proposals were received and studied by the Commission before narrowing the list to three and ranking them in order of preference. Negotiations followed and eventually chosen was a local firm, Sussex Waste Management Ltd., owned and operated by Ralph Cunningham of Sussex Corner.

The Government of New Brunswick forgave the $1.3 million spent over the many years trying to solve the present and future problems of waste management in our region.

The Federal Government gave an Infrastructure Grant to the Commission in the amount of $457,000 to cover approximately one third of the capital costs of the construction of the transfer station which made it possible to negotiate an equitable long term deal for the people of our region.

In January 1995, a Letter of Intent was agreed to and signed with our proponent Sussex Waste Management Ltd., who immediately began to put things together to design and build the Transfer Station. The Commission also completed the purchase of the land in the Sussex Industrial Park from the Town of Sussex.

April 1995 saw the Commission finalize and sign a twenty year agreement with the Westmorland-Albert Solid Waste Corporation for the continued transfer of solid waste to their processing plant which is operated by Tiru (NB) Inc. This agreement also enabled our Region to participate, with the help of Tiru, in Household Hazardous Waste Days. It was timed to coincide with "Earth Day '95" and is now an annual event.

The Transfer Station opened on May 1st, 1995 just ten months after the Commission was formed. This was also the beginning of residential curb service to the Municipalities and the unincorporated areas.

The boundaries of the Commission were extended in July to include the Parishes of Brunswick, Johnston and Wickham in our neighboring county of Queens.

July 26, 1995 marked our "Official Opening" with members of all levels of government, invited guests and many members of the public gathered on a hot sunny day to hear short speeches, tour the facilities and see a demonstration of the "Maxigrinder".

September 1995 brought together the partners of a Municipal Agreement without which, the planned solid waste strategy would not work. The Agreement was signed between the Commission and the Town of Sussex, villages of Sussex Corner and Norton and the Minister of Municipalities, Culture and Housing.

During the latter half of the year, the Commission instituted action through our financial consultant, to make application to Revenue Canada to have the Commission declared "tax exempt" for GST purposes. This was accomplished late in the year and Sussex Waste Management Ltd., as the Commission's agent , was instructed to no longer charge GST on incoming solid waste. The GST ruling resulted in $6500 in rebates for 1996 and are being used to reduce funding requirements from the Municipalities and the Province.

The negotiation of short-term waste transfer contracts with Kennebacasis Valley and the Department of Transportation during 1996 generated $64,337. This money was specifically earmarked for distribution to the municipalities and the Minister of Municipalities, Culture and Housing to help offset their contribution to the operating cost of the transfer station made via the Base Amount charges each year.

Total savings passed on to the municipalities of the Kings County Region and the Minister of Municipalities, Culture and Housing as a result of the ruling and negotiations of 1996 and 1997 will total in excess of $127,000.

Westmorland-Albert Solid Waste Corporation had to rescind a $2 per tonne reduction granted in 1996, because Tiru was not able to increase their recyclable revenues as they believed they would.

April 30, 1997 we were proud to have signed the final contract between the Commission and Sussex Waste Management Ltd., after operating with a Letter of Intent for two years.

The partnership between Tiru (NB) and the Westmorland Albert Solid Waste Corporation deteriorated because Tiru could not live up to its contractual obligations in regards to the reduction of the amount of waste going to the landfill.

The end of 1997 saw a move to form a provincial association of solid waste commission, to provide a forum for solving similar problems that commissions have, in both solid waste disposal and dealing with the government.

In 1998, the Parish of Waterborough came on line with us, making our total 3 municipalities and 14 parishes. Monies from the Environmental Trust Fund were received to create a yearly calendar that was given away at a Mall Display and allowed us to publish 4 quarterly newsletters for our region.

Annual Report of the Chair 1999

The Kings County Region Solid Waste Commission has had another successful year in their effort to supply its people with a system to dispose of their waste in an environmentally friendly way. Time and effort is now going into educating source separation as our area gets ready for the new program.

The Newsletter was printed and circulated four times, March, June, September and December which was made possible by funding from the Environmental Trust Fund. This enables us to keep in touch with the residents and helps to inform them of upcoming events, helpful hints and the people who are involved in all aspects of solid waste.

In March, a web sire was designed to give information on our Commission and help in reducing, reusing and recycling. Again this was accomplished by funding from the Environmental Trust Fund.

Household Hazardous Waste Days was held in April and drew a large crowd. Westmorland-Albert funds this event while the Commissioners take turns working.

Our Annual Meeting took place in June with our Executive remaining the same; Chairperson-Wendy Alcorn, Vice-Chairperson-Brian Roulston, Secretary-Jim McCrea, Treasurer-Tim Wilson. The recipient of the Annual Bursary was Judy Teakles.

In December, a display booth was set up in the Gateway Mall to distribute the calendars and Commissioners' were on hand to answer any questions. A representative from Westmorland Albert was there with a video of the Wet/Dry source separation program that began in May in the Municipalities of Moncton, Riverview, Dieppe and Sackville.

I would like to express my appreciation and thanks to my fellow Commissioners for making my job as Chairperson easier. We all work well together and it is a pleasure to be the Chairperson. Thanks especially to our secretary, Ann Harper, for her hard work and efficiency.

Respectfully submitted,

Wendy Alcorn
Chairperson

Treasurer's Report

December 31, 1999 was the end of the fourth year for the Commission during which the Transfer Station was open and the benefits of negotiations and rules are continuing to be realized.

The budget for 1999 did not require funding for the year from our partners due to the volume rebates that were negotiated in the contract from Sussex Waste Management and HST rebates.

In June, I was re-elected Treasurer at the Annual Meeting.

Monies were received from the Environmental Trust Fund to create a yearly calendar and to publish 4 quarterly newsletters for our region.

In September, our budget for 2000 was approved and sent to all funding partners. Due to an increase in annual volume tonnage rebates from Sussex Waste Management, HST rebates and the fiscal prudence of the Commission, there will not be any funding required from our Partners again for this fiscal year.

I would like to thank Ann Harper, Executive Secretary for performing the bookkeeping, for Patricia Allen of Allen & Eisner for their auditing proficiency and for Allan Eisner of Allen & Eisner for his financial consulting expertise.

Respectfully submitted,

Tim Wilson
Treasurer

Sussex Waste Management Ltd.

May 4, 2000

ANNUAL REPORT

Sussex Waste Management Ltd. has completed its' fifth year of operations. The transfer station continues to employ four full time employees and hires part-time help when required. There have been no changes in the building or equipment and the transfer of waste to the Westmorland – Albert facility is running smoothly.

Total tonnage for 1999/2000 was 10788.05 tonnes which represents an increase of 320.87 tonnes over 1998/1999.

The only change from Westmorland-Albert Solid Waste Corporation was the increase in their tipping fee of $.70 per tonne. This combined with our CPI adjustment of $ .36 made the tipping fee $64.46 per tonne for the year 2000.

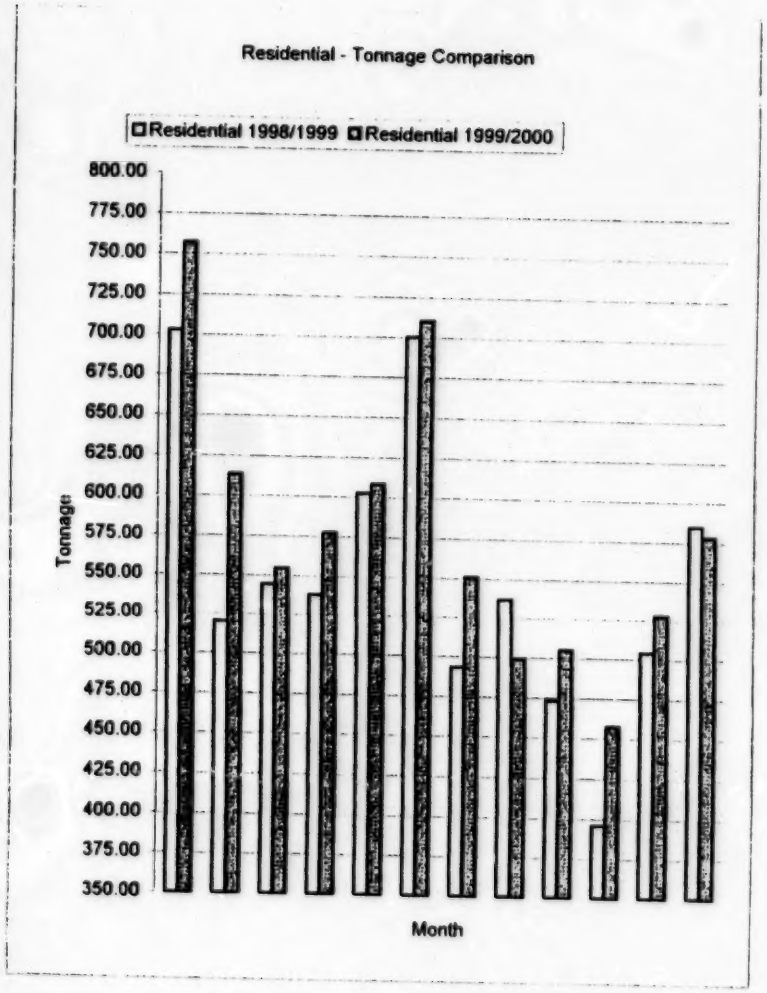
Cleanup days are well advertised now and most residents are taking full advantage of the opportunity. There are two cleanup days each year. Hazardous waste days also have a good turn out and we get a lot of inquires about this day.

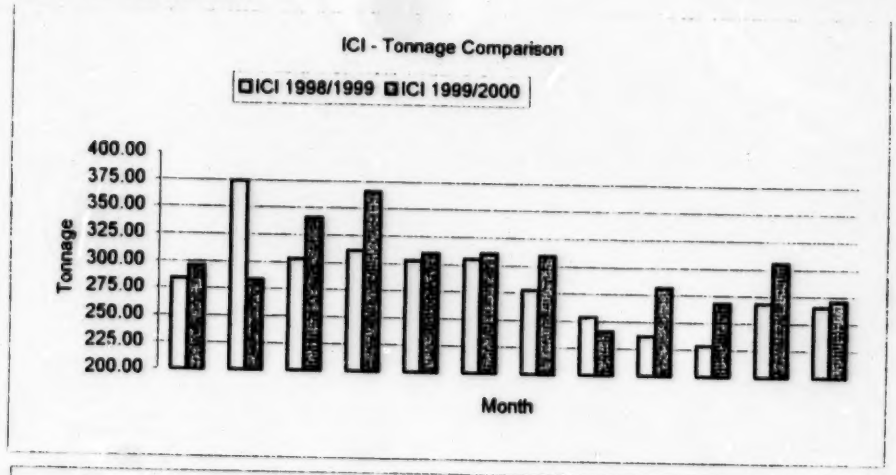
The Commission and Sussex Waste Management Ltd. continue to work well together and we again thank the Commission for their cooperation and support.

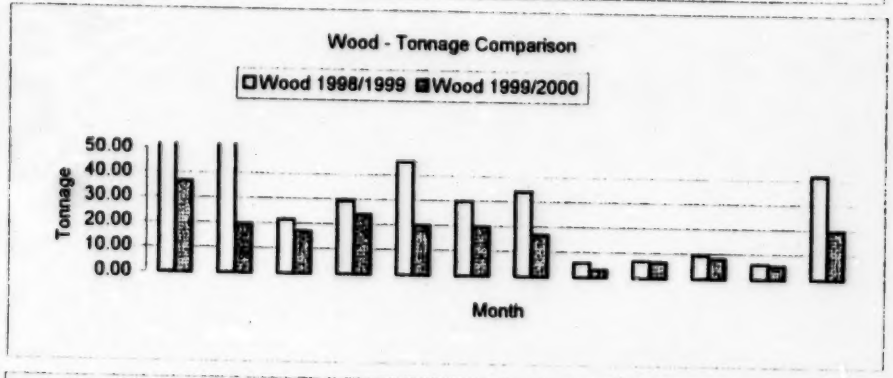
Respectfully submitted,

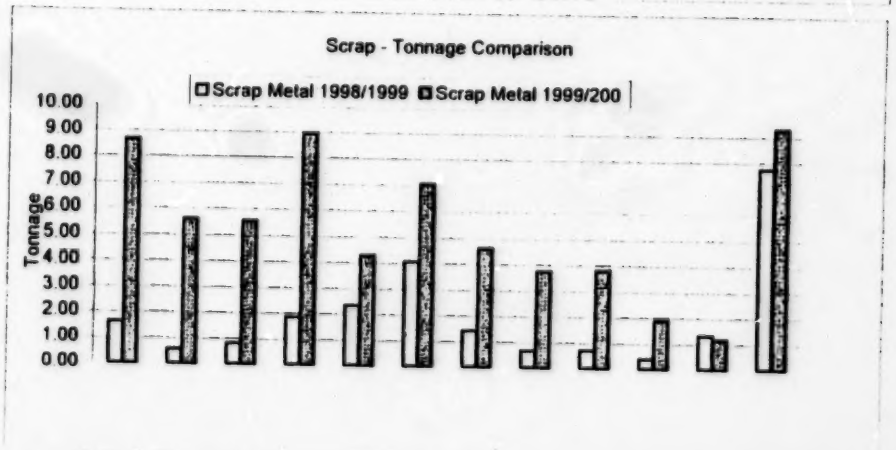
Ralph Cunningham – President
Sussex Waste Management Ltd.

Tel: Transfer Station (506) 433-3836 • Tel: Office (506) 433-3394 • Fax (506) 433-3739
P.O. Box 7404, Sussex Corner, N.B. E4E 3B2


Residential - Tonnage Comparison
Residential 1998/1999
Residential 1999/2000
800.00
775.00
750.00
725.00
700.00
675.00
650.00
625.00
600.00
575.00
550.00
525.00
500.00
475.00
450.00
425.00
400.00
375.00
350.00
Tonnage
Month


ICI - Tonnage Comparison
ICI 1998/1999
ICI 1999/2000
400.00
375.00
350.00
325.00
300.00
275.00
250.00
225.00
200.00
Tonnage
Month


Wood - Tonnage Comparison
Wood 1998/1999
Wood 1999/2000
50.00
40.00
30.00
20.00
10.00
0.00
Tonnage
Month


Scrap - Tonnage Comparison
Scrap Metal 1998/1999
Scrap Metal 1999/200
10.00
9.00
8.00
7.00
6.00
5.00
4.00
3.00
2.00
1.00
0.00
Tonnage

Sussex Waste Management Ltd.

Tonnage
May 1, 1999 - April 30, 2000

	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	Total 2000	Total 1999	Diff
ESIDENTIAL	757.5	613.82	554.62	577.69	608.61	710.60	551.10	499.50	505.59	457.54	528.02	578.51	6943.10	6598.51	344.59
VOOD	36.47	19.55	16.84	24.10	19.97	19.83	16.67	3.10	6.35	7.99	5.40	19.53	195.80	430.67	-234.87
CRAP METAL	8.68	5.61	5.55	8.96	4.29	7.04	4.62	3.76	3.82	1.89	1.18	9.31	64.71	23.59	41.12
CI	296.09	283.48	340.90	365.91	309.96	311.00	309.85	240.96	281.63	268.21	305.54	270.91	3584.44	3414.41	170.03
	1098.74	922.46	917.91	976.66	942.83	1048.47	882.24	747.32	797.39	735.63	840.14	878.26	10788.05	10467.18	320.87
OWN OF SUSSEX	92.66	117.22	85.76	122.91	120.92	149.19	104.84	104.74	90.41	96.51	104.36	182.30	1371.82	1286.95	84.87
ILLAGE OF SX CORNER	63.71	31.43	37.86	48.76	27.36	50.91	34.54	27.11	36.21	31.90	37.97	34.66	462.42	477.32	-14.90
ILLAGE OF NORTON	49.30	41.00	40.93	42.92	32.37	33.06	39.02	28.42	28.46	38.80	29.56	37.31	441.15	445.13	-3.98
ARISH OF NORTON	61.97	31.56	30.19	34.85	34.46	52.09	39.52	34.64	35.03	28.28	33.52	23.04	439.15	420.09	19.06
ARISH OF SUSSEX	74.57	65.99	64.26	58.32	68.13	72.68	49.12	58.83	72.74	33.76	49.88	44.34	712.62	534.34	178.28
ARISH OF SPRINGFIELD	36.72	36.98	34.63	36.55	36.66	35.16	32.36	26.97	28.45	22.07	31.73	26.28	384.56	342.54	42.02
ARISH OF STUDHOLM	85.87	71.54	71.37	70.34	74.14	91.89	67.37	65.89	65.48	57.37	67.17	67.01	855.44	814.91	40.53
ARISH OF UPHAM	40.89	24.11	24.22	28.03	28.15	28.84	19.04	25.17	20.69	22.64	16.84	20.79	299.41	367.05	-67.64
ARRISH OF HAMMOND	14.47	12.37	8.30	5.82	2.26	6.19	7.18	6.18	3.84	4.91	11.70	5.96	89.18	105.60	-16.42
ARISH OF HAVELOCK	41.30	33.05	28.15	30.68	45.99	37.82	28.55	27.90	27.71	23.22	28.70	23.50	376.57	362.02	14.55
ARISH OF KARS	11.29	9.74	9.07	11.75	8.57	7.20	9.80	5.90	5.98	6.68	5.25	6.13	97.36	107.57	-10.21
ARISH OF WATERFORD	36.14	2.25	18.19	27.59	15.25	14.23	16.54	9.45	13.65	10.63	13.11	18.29	195.32	299.55	-104.23
ARISH OF CARDWELL	56.83	41.90	37.31	25.58	44.75	47.13	34.44	34.51	27.02	29.84	38.66	29.77	447.74	386.99	60.75
ARISH OF JOHNSTON	17.54	28.15	15.01	18.69	19.91	16.26	14.05	15.08	10.70	11.22	13.69	12.41	192.71	164.15	28.56
ARISH OF WICKHAM	19.19	14.00	14.34	15.54	10.36	10.64	10.82	8.64	8.33	8.18	7.93	8.45	136.42	114.24	22.18
ARISH OF BRUNSWICK	6.15	5.45	4.95	5.36	6.06	7.41	7.03	5.21	3.39	3.23	5.33	4.12	63.69	60.08	3.61
ARISH OF WATERBOROUGH	26.96	17.60	29.42	24.72	24.55	27.18	19.35	16.01	16.42	14.97	17.98	18.18	253.34	154.14	99.20
	735.56	584.34	553.96	608.41	599.89	687.88	533.57	500.65	494.51	444.21	513.38	562.54	6818.90	6442.67	376.23
OUT WASTE	976.11	821.54	821.27	849.94	804.20	968.67	842.71	697.75	705.49	624.65	777.40	786.23	9675.96	9029.37	646.59

KINGS COUNTY REGION SOLID WASTE COMMISSION

FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1999

Allen & Eisner

Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
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AS AT DECEMBER 31, 1999

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Allen & Eisner
Accounting & Management Group

AUDITOR'S REPORT

To the Commissioners of
Kings County Region Solid Waste Commission

We have audited the balance sheets for the General Funds of Kings County Region Solid Waste Commission as at December 31, 1999 and the related statements of revenue and expenditures, surplus and capital financing for the year then ended. These financial statements are the responsibility of the commissions' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the commission as at December 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles adopted for New Brunswick Municipalities.

Allen & Eisner

Sussex, New Brunswick
May 19, 2000

ALLEN & EISNER
ACCOUNTING & MANAGEMENT GROUP

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL CAPITAL FUND
BALANCE SHEET
AS AT DECEMBER 31, 1999

	1999	1998
ASSETS		
Capital Assets (Note 4)	$ 38,059	$ 35,292
SURPLUS		
Investment in Capital Assets (Page 4)	$ 38,059	$ 35,292

APPROVED ON BEHALF OF THE COMMISSION

_____Director

_____Director

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated May 19, 2000.

Allen & Eisner

Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL CAPITAL FUND
STATEMENT OF SOURCE AND APPLICATION OF CAPITAL FINANCING
FOR THE YEAR ENDED DECEMBER 31, 1999

	1999	1998
SOURCE		
General Revenue Fund	$ 2,767	$ 443
APPLICATION		
Capital Expenditure	$ 2,767	443

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated May 19, 2000.

Allen & Eisner
Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL CAPITAL FUND
STATEMENT OF INVESTMENT IN CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 1999

	1999	1998
BALANCE, Beginning of Year	$ 35,292	$ 34,849
ADD:		
Contributions From:		
General Revenue Fund Capital Expenditures	2,767	443
BALANCE, End of Year	$ 38,059	$ 35,292

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated May 19, 2000.

Allen & Eisner
Accounting & Management Group

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL REVENUE FUND
BALANCE SHEET
AS AT DECEMBER 31, 1999

	1999	1998
ASSETS		
Current Assets		
Cash	$ 1,949	$ 20,350
Short Term Investments(Note 3)	15,000	-
Accounts Receivable (Notes 4& 14)	29,178	21,275
Accrued Interest Receivable	179	
Prepaids	1,980	1,985
	$ 48,286	$ 43,610
LIABILITIES AND SURPLUS		
Current Liabilities		
Accounts Payable and Accrued Liabilities	$ 2,831	$ 3,614
Surplus		
Balance, Beginning of Year	39,996	26,369
Add: Current Year Surplus	9,001	36,454
	48,997	62,823
Less: Surplus of Second Previous Year	(3,542)	(22,827)
	45,455	39,996
	$ 48,286	$ 43,610

APPROVED ON BEHALF OF THE COMMISSION

_____Director

_____Director

The accompanying notes are an integral part of these financial statements. As referred to in our Audit Report dated May 19, 2000.

KINGS COUNTY REGION SOLID WASTE COMMISSION
GENERAL REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

	1999 Budget	1999 Actual	1998 Actual
RECEIPTS			
Municipal Funding (Note 13)	$24,113	$27,468	$32,350
HST Rebate	9,257	12,993	12,717
Surplus of Second Previous Year(Note 15)	3,542	3,542	22,827
Dept of Environment (Note 16)	-	10,514	-
Other Income	-	285	6
	36,912	54,802	67,900
DISBURSEMENTS			
ENVIRONMENT TRUST:			
Newsletter (Note 16)	-	2,045	-
Education (Note 16)	-	8,389	-
Other (Note 16)	-	84	-
TOTAL ENVIRONMENT TRUST	-	10,518	-
GENERAL:			
Business Services	4,500	3,790	4,488
Project Management	-	-	1,700
Travel	500	1,260	433
Meals	550	620	516
To General Capital Fund	2,500	2,767	443
Telephone	800	922	712
Advertising	-	80	651
Postage	200	194	176
Supplies	500	425	466
Printing and Photocopies	200	171	151
Remuneration for Commissioners	8,000	6,765	6,958
Bank Charges	200	37	100
Accounting & Financial Consulting	5,500	4,424	5,348
Insurance	2,500	2,420	2,415
Legal	2,000	467	117
Education/Newsletter	5,000	7,372	2,796
Provincial Association Dues	1,000	1,000	1,000
Bursary	500	500	500
Public Meeting/Annual Report	1,000	882	966
Mileage	1,200	924	1,120
Miscellaneous	1,000	263	390
TOTAL GENERAL	37,650	35,283	31,446
TOTAL DISBURSEMENTS	37,650	45,801	31,446
SURPLUS/(DEFICIT)	$(738)	$ 9,001	$ 36,454

The accompanying notes are an integral part of these financial statements.
As referred to in our Audit Report dated May 19, 2000

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

1. Nature of Business

The commission was appointed by an Order In Council and operates under the Clean Environment Act. The commission oversees the operation of a solid waste transfer station for Kings County, New Brunswick. The transfer station is operated by Sussex Waste Management Ltd.

2. Summary of Significant Accounting Policies

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed for New Brunswick Municipalities by the Department of Municipalities, Culture and Housing.

(a) Capital Assets

Capital assets are recorded at cost. As the commission is governed under the Municipalities Act of the Province of New Brunswick, it does not record amortization on equipment.

3. Short Term Investments

GICS with the Royal Bank as follows:
Maturity Date June 14, 2000 Interest Rate 3.6% $ 5,000.00
Maturity Date July 14, 2000 Interest Rate 3.6% $10,000.00

4. Accounts Receivable

The balance of accounts receivable is made up as follows:

	1999	1998
HST Receivable	$ 14,943	$ 13,861
Monthly Tonnage Payments	2,234	4,019
Municipal Funding Receivable	-	1,886
Environmental Trust Grant	12,001	1,488
Ann Harper (From Printer)	-	21
	$ 29,178	$ 21,275

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

5. Capital Assets

	Cost 1999	Cost 1998
Land	$ 28,340	$ 28,340
Equipment	2,867	2,867
Computer	6,520	3,753
Computer Software	332	332
	$ 38,059	$ 35,292

6. Contingent Liabilities

The agreement signed by the commission with Sussex Waste Management Ltd. states that in the event of certain conditions occurring, Sussex Waste Management Ltd. may elect to terminate the agreement and require compensation from the commission for the net capital costs of the Sussex Waste Transfer Station. This liability reduces by 5% for each year after 1995. The amount of the contingent liability as at December 31, 1999 is $699,004.

7. Long-Term Lease

The commission has leased it's property to Sussex Waste Management Ltd. to enable them to construct and operate a waste transfer station. The property is leased for $1.00 per year for twenty years. The lease expires March 31, 2015.

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

8. Infrastructure Grant

The commission received an infrastructure grant from the New Brunswick Department of the Environment for 33 1/3% of the capital costs associated with the construction of the transfer station. $451,315 in total was received from the New Brunswick Department of Environment and $451,315 has been paid out to Sussex Waste Management Ltd. In exchange all capital assets covered by the infrastructure grant will be turned over to the Commission at the end of the contract with Sussex Waste Management Ltd.

9. Indemnification of Land Purchased From the Town of Sussex

The Town of Sussex has indemnified the commission for all liability for any environmental contamination which may exist on or within the land which may have occurred or will occur from the Town's adjacent landfill site.

10. Westmorland-Albert Agreement

The commission has signed an agreement with the Westmorland-Albert Solid Waste Corporation outlining operations and fees. The commission has agreed to a guaranteed municipal tonnage amount of 6400 tonnes.

11. Municipal Agreements

The commission has entered into agreements with the Villages of Sussex Corner and Norton, the New Brunswick Department of Municipalities, Culture and Housing and The Town of Sussex. The agreements set out the operations for the service and the billing of the service.

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

12. Sussex Waste Management Ltd. Agreement

The commission has entered into an agreement with Sussex Waste Management Ltd. that sets out how municipal users will be charged for the service.

13. Base Annual Amount

A base annual amount is charged to each municipality on their share of the total regional Tax Rate Denominator. The 1999 base annual amount is $319,869. This charge is invoiced monthly to Sussex Waste Management Ltd., who, in turn invoices the municipalities and collects the fee.

14. Tonnage Rebates

Monthly Tonnage rebates to be received by Kings County Regional Solid Waste Commission, up to June 2000, are $2,233.59. This amount is calculated by Sussex Waste Management Ltd. based on actual tonnage received from May to April each year, with the payment period July to June. As at year end, rebates of $2,233.59, representing December were in Accounts Receivable.

KINGS COUNTY REGION SOLID WASTE COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

15. Surplus of Second Previous Year:

In the 1999 budget originally submitted to the Province of New Brunswick the amount of $26,369.00 was reported as the Surplus of the Second Previous Year. The correct amount should have been $3,542.00 and this has been used for financial statement purposes.

16. Environmental Trust Fund:

In 1999 the amount applied for environmental trust grant has been divided into separate accounts for receipts and disbursements. These amounts were not separated in previous years. These amounts are as follows:

	1999	1998
Grant	$10,514	$1,488
Trust Disbursements:		
Newsletter	2,045	$1,488
Education	8,389	
Other	84	
	$10,518	$1,488